

## **CHAPTER 3-02-02 FEES**

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**3-02-02-01. Examination fees.** The following examination fees have been established by the board for the certified public accountants examination:

1. An application fee of one hundred twenty dollars. If the applicant has not passed the full examination by one year after the date of the applicant's last application, a reapplication fee of sixty dollars will be required.
2. Applicants will also be required to pay testing-related fees of not more than two hundred fifty dollars per examination section, either to the board or a third party designated by the board.

**History:** Amended effective July 1, 1981; July 1, 1985; July 1, 1987; July 1, 1991; March 1, 1995; September 1, 2001; December 1, 2003; July 1, 2005.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-04

**3-02-02-02. Fee for certificate without examination.** The fee for the issuance of a certificate when the board has waived the examination shall be one hundred forty dollars. The fee for a resident to transfer examination grades shall be one hundred forty dollars. Individuals intending to enter the state under the substantial equivalency provisions of North Dakota Century Code section 43-02.2-04.1 shall register and pay a registration fee of one hundred forty dollars prior to commencing work in this state.

**History:** Amended effective March 1, 1995; September 1, 1997; July 1, 1999; September 1, 2001.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-04

**3-02-02-03. Licensed public accountants' fees.** Repealed effective July 1, 1991.

**3-02-02-04. Certificate and license annual renewal fees.** The annual renewal fee for every CPA and LPA shall be forty-five dollars. A CPA or LPA who

fails to register or pay the renewal fee by July first of the board's current fiscal year shall pay a late filing fee of fifty dollars in addition to the regular annual fee. Individuals working within the state under the substantial equivalency provisions are required to file an annual renewal form and pay an annual renewal fee of forty-five dollars, plus the late filing fee if applicable.

**History:** Amended effective August 1, 1981; October 1, 1982; July 1, 1987; June 1, 1988; July 1, 1991; March 1, 1995; September 1, 1997; October 1, 1999; December 1, 2000; December 1, 2003.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-03, 43-02.2-04, 43-02.2-07

**3-02-02-04.1. Fee for annual firm permit.** The annual fee for a firm permit is fifty dollars for firms with one or two licensees, one hundred dollars for firms with three to fifteen licensees, two hundred dollars for firms with sixteen to forty-nine licensees, and three hundred dollars for firms with fifty or more licensees. For firms which provide no audit, review, compilation, or examination of prospective financial information services, the fee is ten dollars. A late filing fee of fifty dollars shall also be paid by a firm that fails to register or pay the annual firm permit fee by July first of the board's current fiscal year. A firm shall register and pay a firm permit fee before commencing any activity that requires such a permit. Failure to register and pay the appropriate firm permit fees may result in the board proceeding to revoke, suspend, or refuse to renew the certificates and licenses of each of the firm's partners, officers, directors, shareholders, or owners.

**History:** Effective June 1, 1988; amended effective March 1, 1995; September 1, 1997; October 1, 1999; December 1, 2000; December 1, 2003.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-03, 43-02.2-06, 43-02.2-07

### **3-02-02-05. Retired accountants.**

1. Any CPA or LPA who is no longer employed because of disability or retirement may notify the board of that status. In that event, a certificate to practice as a CPA or license to practice as an LPA shall be designated retired and shall remain as such without payment of the annual fees required by this chapter. A retired certificate holder or licenseholder may not practice in this state but may continue to use the title "certified public accountant" or "licensed public accountant" or the abbreviation "CPA" or "LPA", as applicable. A retired certificate holder or licenseholder must adhere to the code of ethics set forth in article 3-04 but is not required to comply with continuing education regulations set forth in article 3-03.
2. A retired certificate holder or licenseholder may apply for reinstatement to practice at any time and will be reinstated to active practice as a CPA or LPA by paying the annual registration fee required for the year of

application and by satisfying the board that all current requirements for continuing education have been met.

**History:** Effective October 1, 1982; amended effective July 1, 1991; March 1, 1995; October 1, 1999; December 1, 2000.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-03

**3-02-02-06. Change of address notification.** CPAs, LPAs, and permitholders are required to notify the board of address changes within thirty days of such change.

**History:** Effective October 1, 1982; amended effective July 1, 1991; March 1, 1995.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-04, 43-02.2-05, 43-02.2-06, 43-02.2-07, 43-02.2-09

**3-02-02-07. Return of suspended, revoked, or nonrenewed CPA certificate or LPA license.** Should a certificate holder's certificate be suspended or revoked or not renewed, or a licenseholder's license be suspended or revoked or not renewed, the certificate holder or licenseholder shall return the certificate or license to the North Dakota state board of accountancy within thirty days after receipt of notice of said suspension, revocation, or nonrenewal. The certificate or license returned under this section must be the original document issued by the board.

A CPA or LPA who voluntarily relinquishes the certificate or license must return the original certificate or license to the board within thirty days after notifying the board of the intent to relinquish.

**History:** Effective June 1, 1988; amended effective July 1, 1991; March 1, 1995.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-03, 43-02.2-09

**3-02-02-08. Reinstatement fee.** A CPA, LPA, or permitholder whose certificate, license, or permit is suspended or revoked, is required to pay a reinstatement fee of one hundred dollars in addition to the annual fee, as provided in sections 3-02-02-04 and 3-02-02-04.1, and must also satisfy the board that all current requirements to hold a certificate or license or permit in good standing have been met. Application for reinstatement shall be in writing, showing good cause for the reinstatement; such application may be submitted at any time and will be considered at the board's next regular meeting. If the board rules against the applicant, the applicant shall have the right to request a hearing on the application, and such hearing will be held within ninety days from receipt of such request at a time and location set by the board.

A CPA or LPA who voluntarily relinquishes the certificate or license may be subsequently reinstated upon payment of the current annual registration fee and

satisfying the board that all current requirements to hold a certificate or license in good standing have been met.

**History:** Effective June 1, 1988; amended effective July 1, 1991; March 1, 1995.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-03, 43-02.2-11